

House Bill 1077

By: Representative O'Neal of the 146th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 9 of Title 48 of the Official Code of Georgia Annotated, relating to motor
2 fuel and road taxes, so as to change certain definitions regarding such taxes; to provide an
3 effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Chapter 9 of Title 48 of the Official Code of Georgia Annotated, relating to motor fuel and
7 road taxes, is amended by revising Code Section 48-9-2, relating to definitions regarding
8 such taxes, as follows:

9 "48-9-2.

10 As used in this article, the term:

11 (.1) 'Agricultural field use' means the use of motor fuel of a type other than gasoline by
12 vehicles licensed under paragraph (.1) of Code Section 40-2-150. Such term shall include
13 the incidental movement over a highway as well as all off-road operations.

14 (1) 'Aviation gasoline' means gasoline that is designed and sold for use solely for
15 aviation purposes in aircraft engines.

16 (2) 'Aviation gasoline dealer' means any person who sells or consumes aviation gasoline
17 for aviation purposes only.

18 (3) 'Compressed petroleum gas' means all liquid petroleum products composed of
19 propane, propylene, butanes, butylenes, or any mixture thereof as determined by test
20 method ASTM D-216370, Natural Gas Processors Association Liquefied Petroleum
21 Specifications, 1970 revision.

22 (4) 'Consumer distributor' means any person who has both highway and nonhighway use
23 of motor fuel of a type other than gasoline and who elects to become licensed as a
24 distributor to obtain the exemption allowed by this article.

25 (5) 'Distributor' means every person other than the United States or any of its agencies
26 who:

1 (A) Produces, refines, prepares, distills, manufactures, blends, or compounds motor
2 fuel in this state;

3 (B) Makes the first sale in this state of any motor fuel imported into this state after the
4 motor fuel has been received in this state;

5 (C) Consumes or uses in this state any motor fuel imported into this state before the
6 motor fuel has been received by any other person in this state;

7 (D) Purchases motor fuel for export from this state;

8 (E) Consumes or uses motor fuel of a type other than gasoline for both highway and
9 nonhighway use and who elects to become licensed as a distributor to obtain the
10 exemption allowed by this article;

11 (F) Sells motor fuel of a type other than gasoline to consumers who have no highway
12 use of such fuel and who elects to become licensed as a distributor to obtain the
13 exemptions allowed by this article; or

14 (G) Imports motor fuel into this state for production, refining, preparation, distilling,
15 manufacturing, blending, compounding, consumption, or use within this state.

16 (5.1) 'Dyed fuel oils' means any fuel oil dyed pursuant to regulations issued by either the
17 United States Environmental Protection Agency or the Internal Revenue Service.

18 (5.2) 'Export and import' means:

19 (A) When motor fuels are sold for export and delivered across the boundaries of this
20 state by or for the seller, such action is presumed to be an export from the place of
21 origin and an import into the destination state or country by the seller; and

22 (B) When motor fuels are purchased for export and transported across the boundaries
23 of this state by or for the purchaser, such action is presumed to be an export from the
24 place of origin and an import into the destination state or country by the purchaser.

25 (6) 'Fuel oils' means all liquid petroleum products including, but not limited to, kerosene,
26 but does not mean gasoline, compressed petroleum gas, or special fuel.

27 (7) 'Gasoline' means all products commonly or commercially known or sold as gasoline.

28 (8) 'Highway use' means:

29 (A) The consumption or use of motor fuel other than gasoline in or upon a motor
30 vehicle which is operated on the public highways;

31 (B) The placing of motor fuel other than gasoline in the running tank or power cells of
32 a motor vehicle designed for use and used on the public highways; or

33 (C) The use of motor fuel other than gasoline in the construction, reconstruction,
34 maintenance, or repair of public highways.

35 (8.1) 'Loading rack' means that part of a terminal facility by which motor fuels are
36 physically removed from the terminal facility into transport tank trucks, marine vessels,
37 or rail cars.

(9) 'Motor fuel' means any source of energy that can be used for propulsion of motor vehicles on the public highways including, but not limited to:

- (A) Gasoline;
- (B) Fuel oils;
- (C) Compressed petroleum gas; and
- (D) Special fuel.

(10) 'Motor vehicle' means:

(A) Every self-propelled vehicle designed for operation or required to be licensed for operation upon the public highways; and

(B) Any other machine or mechanical contrivance using motor fuel to the extent that the machine or contrivance is operated upon the public highways.

(11) 'Public highway' means every way or place of whatever nature generally open to the use of the public as a matter of right for the purpose of vehicular travel even though such way or place may never have been so open or may be temporarily closed for the purpose of construction, reconstruction, maintenance, or repair.

(12) 'Purchase' means any acquisition of ownership.

(13) 'Received,' in addition to its ordinary meaning, means:

(A) Motor fuel produced, refined, prepared, distilled, manufactured, blended, or compounded within this state; or

(B) Motor fuel imported into the territorial boundaries of this state which is held for sale or use or is stored in any receptacle which has withdrawal facilities for sale or use in this state.

(14) 'Sale' means any exchange, gift, consignment, bailment, or any other accounted for or unaccounted for disposition.

(15) 'Special fuel' means all sources of energy other than gasoline, fuel oils, or compressed petroleum gas.

(15.1) 'Terminal' means a motor fuel storage and distribution facility that is supplied by pipeline or marine vessel and from which motor fuels may be removed by either a loading rack or user pipeline. However, the term does not include any facility at which petroleum blend stocks and additives are used to manufacture products other than motor fuel and from which no motor fuel is removed.

(16) 'Transport tank truck' means any tank truck used to transport motor fuel in bulk quantities."

SECTION 2.

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

- 1 **SECTION 3.**
- 2 All laws and parts of laws in conflict with this Act are repealed.